

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 02/03/12

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 31 / MSAD 31

2012-13

531 - 531

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	271	127	398	174	572
10	ATTENDING PUPILS (OCTOBER 2011)	272	128	400	171	571
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	271.5	127.5	399.0 (70%)	172.5 (30%)	571.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	16.0 (17:1)	8.0 (16:1)	11.5 (15:1)	=	35.5	/	49.0	=	.72	X	2448,687	=	1234,139	528,916
B.	GUIDANCE	0.9 (315:1)	0.4 (315:1)	0.8 (225:1)	=	2.1	/	2.0	=	1.05	X	111,304	=	81,808	35,061
C.	LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.2 (720:1)	=	0.8	/	1.0	=	.80	X	59,362	=	33,243	14,247
D.	HEALTH	0.4 (720:1)	0.2 (720:1)	0.2 (720:1)	=	0.8	/	1.0	=	.80	X	54,136	=	30,316	12,993
E.	EDUCATION TECHS	3.0 (090:1)	1.4 (090:1)	0.8 (225:1)	=	5.2	/	8.9	=	.58	X	171,232	=	69,521	29,794
F.	LIBRARY TECHS	0.6 (450:1)	0.3 (450:1)	0.4 (450:1)	=	1.3	/	1.0	=	1.30	X	21,945	=	19,970	8,559
G.	CLERICAL	1.5 (180:1)	0.7 (180:1)	1.0 (180:1)	=	3.2	/	3.9	=	.82	X	122,499	=	70,314	30,135
H.	SCHOOL ADMIN.	1.0 (275:1)	0.5 (275:1)	0.6 (284:1)	=	2.1	/	3.0	=	.70	X	206,216	=	101,046	43,305

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		14,763	6,383
B.	Supplies and Equipment	346	478		138,054	82,455
C.	Professional Development	59	59		23,541	10,178
D.	Instructional Leadership Support	24	24		9,576	4,140
E.	Co- and Extra-Curricular Student	34	114		13,566	19,665
F.	System Administration/Support	220	220		87,780	37,950
G.	Operations & Maintenance	1,013	1,204		404,187	207,690

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	262,106	112,331
B.	Education & Library Technicians	36.00%	32,217	13,807
C.	Clerical	29.00%	20,391	8,739
D.	School Administrators	14.00%	14,146	6,063

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-231,716	-99,315
16	Adjustment for Title I Revenues	-104,421	-44,752

17	TOTALS	2324,545	1068,343
18	E.P.S. RATES	5,826	6,193

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 31 / MSAD 31

2012-13

531 - 531

=====

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	357.0	196.0	553.0		
	OCTOBER 2009	371.0	183.0	554.0		
	APRIL 2010	365.0	187.0	552.0		
	OCTOBER 2010	371.0	176.0	547.0		
	APRIL 2011	364.0	176.0	540.0		
	OCTOBER 2011	364.0	165.0	529.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	SAU		
		YEAR PUPILS	ENROLL. ADJ	EPS RATES		
	K-8 PUPILS	364.0 +	1.33 X	5,826.00	=	2,128,412.58
	9-12 PUPILS	170.5 +	10.00 X	6,193.00	=	1,117,836.50
	ADULT EDUC. COURSES AT .1	0.0	X	6,193.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	1.250	X	5,826.00	=	7,282.50
	9-12 EQUIV. INSTR. PUPILS	0.125	X	6,193.00	=	774.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6401	233.0	X .15	X	5,826.00	= 203,618.70
	9-12 DISADVANTAGED @ .6401	109.1	X .15	X	6,193.00	= 101,348.45
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,826.00	= 4,078.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,193.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	364.0	X	43.00	=	15,652.00
	9-12 STUDENT ASSESSMENT	170.5	X	43.00	=	7,331.50
	K-8 TECHNOLOGY RESOURCES	364.0	X	98.00	=	35,672.00
	9-12 TECHNOLOGY RESOURCES	170.5	X	296.00	=	50,468.00
	K-2 PUPILS	139.0	X .10	X	5,826.00	= 80,981.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
	OPERATING ALLOCATION					3,753,455.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,640,852.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,640,852.28

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 31 / MSAD 31

2012-13

531 - 531

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	64,661.00	X	101.10%	=	65,372.27
32	SPECIAL EDUCATION - EPS ALLOCATION					565,282.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	315,458.81	X	101.10%	=	318,928.86
35	TRANSPORTATION - EPS ALLOCATION					372,132.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					47,332.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,369,049.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,009,901.81

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 31			
	11/01/12 NEW K-5 SCHOOL	235,719.53	7,484.09	243,203.62
42	TOTAL PRINCIPAL & INTEREST	235,719.53	7,484.09	243,203.62
43	APPROVED LEASES FOR 2011-12 - RSU 31 / MSAD 31			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 31 / MSAD 31			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 31 / MSAD 31			0.00
47	TOTAL DEBT SERVICE ALLOCATION			243,203.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			5,253,105.43

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 02/03/12

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 31 / MSAD 31

2012-13

531 - 531

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BURLINGTON	44.5	8.44%	443,362.10		0.00		443,362.10
EDINBURG	16.5	3.13%	164,422.20		0.00		164,422.20
ENFIELD	237.0	44.93%	2,360,220.27		0.00		2,360,220.27
HOWLAND	172.0	32.61%	1,713,037.68		0.00		1,713,037.68
MAXFIELD	10.0	1.90%	99,809.00		0.00		99,809.00
PASSADUMKEAG	47.5	8.99%	472,254.18		0.00		472,254.18
TOTAL	527.5						5,253,105.43

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURLINGTON	34,150,000		7.690		262,613.50		443,362.10	262,613.50	12.29%	7.69M
EDINBURG	8,350,000		7.690		64,211.50		164,422.20	64,211.50	3.01%	7.69M
ENFIELD	151,750,000		7.690		1,166,957.50		2,360,220.27	1,166,957.50	54.62%	7.69M
HOWLAND	55,700,000		7.690		428,333.00		1,713,037.68	428,333.00	20.05%	7.69M
MAXFIELD	7,300,000		7.690		56,137.00		99,809.00	56,137.00	2.63%	7.69M
PASSADUMKEAG	20,600,000		7.690		158,414.00		472,254.18	158,414.00	7.40%	7.69M
TOTAL	277,850,000				2,136,666.50		5,253,105.43	2,136,666.50	100.00%	7.69M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 31 / MSAD 31

2012-13

531 - 531

		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,253,105.43	2,136,666.50	3,116,438.93
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,253,105.43	2,136,666.50	3,116,438.93
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N			3,116,438.93
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 40.67% STATE SHARE % = 59.33%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 40.67% STATE SHARE % = 59.33%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	5,365,709.11		